DOCUMENT RESUME

ED 332 193 CS 212 819

AUTHOR Lund, Donna
TITLE Extra-Rhetorical Restraints on Writing in Accounting.
PUB DATE Mar 91
NOTE 9p.; Paper presented at the Annual Meeting of the Conference on College Composition and Communication (42nd, Boston, MA, March 21-23, 1991).
PUB TYPE Speeches/Conference Papers (150) -- Viewpoints (Opinion/Position Papers, Essays, etc.) (120) -- Reports - Descriptive (141)

EDRS PRICE MF01/PC01 Plus Postage.
DESCRIPTORS *Accountants; *Accounting; *Business Communication; *Discourse Analysis; Language Role; Technical Writing; Writing Improvement
IDENTIFIERS Constraints; Discourse Communities; *Language Functions; Organizational Culture; Writing Contexts; *Writing Style

ABSTRACT

Each discourse community teaches and uses a particular version of reality. In the field of accounting, the interpretation of reality is an objective one. Such an interpretation is a constraint on writing, as are accounting's reliance on exclusionary language, its need to meet legal and professional requirements, its adherence to stylistic and textual conventions, and its use of language to achieve power. Beneath the field's emphasis on objectivity, however, lies an unconscious use of subjectivism. Staff members at one accounting firm sought a writing consultant's help with such surface matters as spelling and punctuation, but they resisted the consultant's efforts to change their tendency to write in passive voice. The tendency of accountants to write in a passive, dehumanized style may reflect their desire to banish the possibility of human error. Any attempt to intervene in accounting's discourse community must be tempered by awareness of the unstated rules and barriers that may prevent any but surface adjustments to the status quo. (SG)

****
* Reproductions supplied by EDRS are the best that can be made *
* from the original document. *
****

ED332193

Extra-Rhetorical Constraints on Writing in Accounting

Donna Lund
Robert Morris College
Narrows Run Road
Coraopolis, PA 15108

BEST COPY AVAILABLE

CS212819

"PERMISSION TO REPRODUCE THIS MATERIAL HAS BEEN GRANTED BY

Donna Lund

TO THE EDUCATIONAL RESOURCES INFORMATION CENTER (ERIC)."

U.S. DEPARTMENT OF EDUCATION
Office of Educational Research and Improvement
EDUCATIONAL RESOURCES INFORMATION CENTER (ERIC)

☒ This document has been reproduced as received from the person or organization originating it.

☐ Minor changes have been made to improve reproduction quality.

• Points of view or opinions stated in this document do not necessarily represent official OERI position or policy.

Extra-Rhetorical Constraints on Writing in Accounting

Donna Lund
Robert Morris College
Narrows Run Road
Coraopolis, PA 15108

Last winter I worked for twenty weeks as a writing consultant-trainer at a large accounting firm. My task, as I understood it, was to "improve the writing of the administrative staff." In planning my syllabus and teaching methods, I assumed I could use the concepts I employ in my college composition courses: teaching writing as process, not product; teaching awareness of the rhetorical interaction between writer, text, and audience; using writing as a means of discovering and shaping meaning.

The difficulties I experienced with the writing and the writers I encountered in this large accounting firm demonstrated for me the validity of what Lester Faigley states in Writing in Non-Academic Settings: "Writing is an act not easily separated from its function in a particular discourse community"(231). The dynamics at work in the discourse community represented by this accounting firm created a set of unstated rules and a network of invisible but powerful barriers to the company's stated goal of improving the quality of the writing produced by people in the firm.

The constraints on writing which I encountered in this community include an objective interpretation of reality, a reliance on exclusionary language, a need to meet legal and professional requirements, an adherence to certain stylistic and textual conventions, and the use of language to achieve power within and without the firm. I now know that identifying such constraints is the necessary prelude to any program for the improvement of writing in a specific discourse community.

Each discourse community teaches and uses a particular version of reality. For example, Peter Elbow shows how in academic discourse "the convention of explicitness and straightforward organization teaches us that we can figure out what we really mean and get enough control over language to actually say it--directly and clearly" (146). The accounting discourse community prides itself on this same ability to express objective reality in the numbers that all add up at the bottom of a balance sheet.

To correct this over-emphasis on the straightforwardness of language, Elbow suggests that "we should sometimes teach people to relinquish control over language so that it leads where we never expected it to go"(146). However, when I tried to share with the accounting firm's administrative staff my delight with the fluid, ever-changing ambiguities of the English language, I was met with stony stares. They did not want to hear that grammar rules change through time and usage; that usage determines what gets in a dictionary; that ambiguity and uncertainty accompany all attempts to express our own versions of reality. Most assuredly, they did

CS212819

not want to hear me express my own uncertainty and lack of complete knowledge about language. For this discourse community to do its work they semed to need assurance that they could put into words the perfect symmetry of their numbers. For them to admit that language is uncertain would leave them open to doubt about what they might say or write to their clients, the public, or the federal government.

My experience in this firm suggests to me that the accounting profession as a whole needs a full-scale critique of its unconscious use of subjectivism hidden beneath its vaunted "Objectivity." A model for such a study is Donald McCLoskey's The Rhetoric of Economics. McCloskey shows convincingly that economists, who think of themselves as dispassionate number people, are really passionate poets underneath, using as much figurative language as Keats, but unaware or unwilling to admit that they are creating meaning, not merely reporting it.

That accountants do the same thing is revealed in the studies of Daniel Thornton, who uses psycholinguistics as well as poetic theory to explore accounting metaphors like "parent companies," "subsidiaries," "turnover," "leverage," "capital maintenance," "fund flows," " going concerns," and "profit centers." Thornton states that "even representational faithfulness must be viewed metaphorically, because it is impossible to convey literally the deep structure represented by financial reports in a finite number of statements" (8).

Accounting theorists Dirsmith, Covelski, and McAllister recognize that "auditing is a field which views reality as concrete and objective (rather than uncertain and subjective) and which emphasizes a regularized, patterned existence (rather than one characterized by intrinsic tensions and contradiction)"(46). They recommend that auditors address rather than hide from the basic contradiction that "while reality may not be wholly patterned and orderly, society may expect it to be treated as such"(60).

Thus, the accounting profession's formal organizational practices may be mandated more by society's expectations, expressed in the form of rules and regulations, than they are by technical activities to be performed by practitioners. Auditors and accountants are in effect exercising judgment while keeping up the appearance of objectivity that the public demands. Some accounting theorists recommend a general relxation of the profession's empiricist, rationalist, objectivist view of the world, to permit social context, anomaly, and uniqueness to intrude. But I found little or no tolerance for anomaly and uniqueness in the accounting discourse community as I experienced it.

Another major constraint on writers in this firm was their reliance on what I interpreted as "exclusionary language." The following paragraphs, taken from a long report, show some of the jargon and the convoluted sentence structure that make the passage understandable only to the initiated:

> With regard to closure costs, it was agreed that the original estimate would be reduced for expenditures which occurred (which were expended subsequent to April 1990 but prior to December 31, 1990), enclosing all the

> sites, except those at XXX and XXX, and would be further reduced to reflect those amounts for the XXX and XXX locations (which had been previously accrued for financial accounting purposes), in connection with the indefinite closing of those facilities...In summary, postclosure costs will not be inlcuded on the 1990 net effects schedule based upon consistency with XXX's long-standing practice in regard to this type of accrual and, therefore the nonrecording is not a departure from amounts which should have been recorded.

If the accountant were to rewrite these paragraphs into humanly understandable prose, they would look like something anybody could say. One accountant told me "If my writing were readily understood, the client would wonder what he needed me for. I could write the gist of my message on one page, but then the client would wonder why he's paying me $10,000. By writing ten pages of dense, complicated stuff, I am showing him how little he knows and how much of my knowledge he's getting for his money." Another accountant told me that the people who need to know how to read accounting language (investors, bankers) have learned how to read it, and that ordinary clients don't care about understanding the entire report; they just want to know the "bottom line": Did we make money or loose money? Therefore what outsiders may perceive as "exclusionary language" achieves its own purposes within the accounting discourse community, and many accountants like what their exclusionary language does for them: it keeps them in charge.

In addition to the strain of conforming to an objective view of reality and a commitment to exclusionary language, the writing done by accountants is further constrained by legal and professional requirements. Almost every written document in this discourse community can be and is modelled on something that has been written before. To protect himself from mis-interpretation, the accountant seeks out and copies words and phrases that have allowed his predecessors to "cover themselves." The accountant is always aware that what he writes (even his daily working papers) may one day be hauled into court. The best protection is to use language that has resulted in favorable interpretations in the past.

Futhermore, many accounting documents must follow the official wording set down by the S.E.C. and the Financial Accounting Standards Board. Thus, the following statement does its job for the accountant, even if the wording lacks the clarity, coherence, and conciseness called for in writing handbooks:

> We have examined the financial stements of XXX for the period ended November 30, 1989. Our examination of the financial statements was made in accrodance with generally accepted auditing standards, including the study and evaluation of the company's system of internal control for the period ended November 30, 1989, that was made for the purposes set forth in the first paragraph of this report, but would not necessarily disclose all weaknesses in the system because it was based on selective tests of accounting records and related data.
> Under these standards, the purposes of such an

> evaluation are to extablish a basis for reliance on the system of internal accounting control in determining the nature, timing, and extent of other auditing procedures that are necessary for expressing an opinion on the financial staements and to assist the auditor in planning and performing his examination of the financial statements.

Thus, legal and professional restraints may account for the seeming redundancy or overstatement that marks writing in the accounting community. If saying it once makes the accountant safe, saying it three or four times might make him even safer. The search for legal shelter also explains what at first seemed to me a pompous and prudish display-- the accounting practice of signing all documents with the name of the firm, rather than the individual who did the actual work. In the legal context it makes sense--the firm (not any one individual) accepts reponsibility, liablity, and just as important, establishies credibility.

Writing in the accounting discourse community is further constrained by the adherence to certain stylistic and textual conventions. In his analysis of academic discourse, Elbow suggests that hidden fear of error and blame causes writers to cover themselves with "more passives, more formal language, more technical vocabulary," and to write with a voice that is "flat, gravelly, monotone, and evacuated"(147). Although he is describing academic writing, Elbow's comments apply with equal force to the accounting discourse community. Elbow speaks of a writers whose fear of error creates a "certain rubber-gloved quality to the voice and register... a kind of reluctance to touch one's meaning with one's naked fingers"(145).

In my capacity as writing consultant/trainer, I tried to get staff members to take off their "rubber gloves" and dig into real issues of meaning and expression in their writing. However, I soon learned that they did not want me to go any further than the surface features of apostrophes, spelling, and commas. Like my college composition students, they believed that by fixing the obvious mistakes, they would be improving their writing. I achieved some success in answering questions of usage such as "affect" and "effect," and questions of punctuation (colons, semicolons, and commas), but I made no headway at all in teaching larger concepts such as the superiority of active over passive voice.

Perhaps the accountants' banishment of human agents from communcation is their way of banishing the possibility of human error. In samples of their letters, memos and reports which I examined to prepare for my training seminars, I found that writers in this community regularly covered themselves by using plural "we" or "they," collectives like "the company," or better yet, sentences with no people at all, such as the ones listed below.

> --A few weaknesses were found in the system of internal controls.
> --Upon completion and evaluation of the flowcharts, compliance tests will be designed and samples tested where deemed necessary.
> --Internal control weaknesses were discovered from the

study, and it was decided to communicate the problems to management.

--The above-mentioned points should be discussed with management to determine that what if any changes are feasible to be made.

These and a multitude of other examples suggest that the passive is the true voice of the accounting discourse community. It is the chosen instrument of accounting writers, including the writers of accounting textbooks. While "How to" articles in journals such as Practical Accountant and handbooks such as Effective Writing for Accountants point out the superior force of the active voice, I could not convince the accountants with whom I worked remained to abandon the passive. They continued to view it as the appropriate instrument for conveying the desired tone of unemotional, objective, unbiased reporting.

My attempts to teach standard, text-book grammar and punctuation were further complicated by a belief that things must be done in "the company way." People in this firm were convinced that somewhere, in someone's office, was lodged a complete manual of company style, but when I asked to see this sacred text, a search revealed that such a tome existed only in company folklore. There never had been a written code of style; there were simply examples of what had been done in the past. After I left the firm, the staff did put together a written document of the rules for writing the company way, the way it had always been done in the past.

The final constraint on writing in this accounting discourse community was the use of language to "affirm a set of social and authority relations," similar to those Elbow identifies in the academic community (146). In an accounting firm, people may use memos, management letters, working papers, and annual reports to convy information, but more important, they use written documents to gain and exhibit power and position.

For example, the administrative staff (all female) were delighted with my list of substitutions for the old stilted phrases so beloved of the senior partners, such as "persuant to your letter of the fortnight just ended," or "enclosed within please find." However, when they tried to rephrase letters they were typing, many found themselves in deep trouble with their bosses (usually male). Accepting a correction suggested by a staff person might imply that the manager was somehow unworthy to hold his high position and get his high pay. Some partners make the arrogant assumption that because they know accounting, they also know how to write. Some will show off by going over every minute detail of a report as if the staff person knows nothing; conversely, when time is short, the boss may throw an entire project onto the staff person and expect her to do it all alone.

As an exercise in power, one manager makes it a practice to find some mistake, however minute, on whatever is given to him in writing. To get around him, the staff person deliberately plants an obvious mistake on page one, lets the boss find and correct it, thanks and praises him profusely, and then proceeds to produce the rest of the document in peace.

Young accountants in particular are eager to learn and use the

approved language and terminology of their elders, the partners, because they want to show they have made a place for themselves in this discourse community and that they really belong. Whenever they are forced to write, they reach for the file cabinet and search for a previous memo with a message similar to what they must write now. Never mind that the model they use is a memo written in 1944; the only challenge is to find a proven format that will get them through the present problem. If an exact model cannot be found in the firm's extensive files, the young accountant can turn to a volume such as Vickman's Handbook of Model Accounting Reports and Formats and find that his questions have already been faced and answered by some predecessor.

As a matter of practice, everything a young accountant writes is submitted to a senior staff member who evaluates his or her work and guides him or her through mistakes until the neophyte performs as expected or leaves the firm. However, the higher an idividual climbs on the corporate ladder, the less chance that individual has to experience criticism, collaboration, or growth as a writer.

Only 1% of every class of new accountants in a Big EIght firm will become partners. These men and women have immense power. They train the managers, and managers train young accountants; therefore, the partners' preferences in grammar, punctuation, and wording, even though they may be clumsy or incorrect, are handed down, copied and codified as "the company way."

Confident in their own ability to communicate and always alert to the equation "TIME = MONEY," senior managers and partners can justify their refusal to set aside large blocks of time needed for real concentration on writing. To achieve simplicity takes great effort; it is much easier to write a ten-page document narrating the facts as the writer encountered them than to organize and distil information to meet the needs of the reader. It comes down to the basic question: Whose time is more valuable, the writer's or the reader's?

The five extra-rhetorical constraints on writing that I discovered in an accounting discourse community (objective view of reality, exclusionary language, legal and professional requirements, stylistic conventions, and power politics) make up a formidable barrier to change. Any attempt to intervene in such a system must be tempered by awareness of the unstated rules and barriers that may prevent any but surface adjustments to the status quo.

WORKS CITED

Arevalo. Clare, B. Effective Writing: A Handbook for Accountants. Englewood Cliffs: Prentice-Hall, 1984.

Dirsmith, Mark, Mark Covaleski, and John P. McAllister. "Of Paradigms and Metaphors in Accounting Thought." Contemporary Accounting Research 2 (1986): 46-68.

Elbow, Peter. "Reflections on Academic Discourse: How It Relates to Freshmen and COlleagues." College English 53 (1991): 135-55.

Faigley, Lester. "Non-Academic Writing: The Social Perspective." Writing in Nonacademic Settings. Ed.Lee Odell and Dixie Goswami. New York: Guilford Press, 1985. 231-248.

McCloskey, Donald. "The Rhetoric of Economics." Journal of Economic Literature 21 (1983), 482-517.

McCLoskey, Donald. The Rhetoric of Economics Madison: U of Wisconsin P. 1985.

Thornton, Daniel B. "Theory and Metaphor in Accounting." Accounting Horizons 2.4 (1988): 1-9.

Vickman, Thomas N. Handbook of Model Accounting Reports and Formats. Englewood Cliffs: Prentice-Hall, 1987.